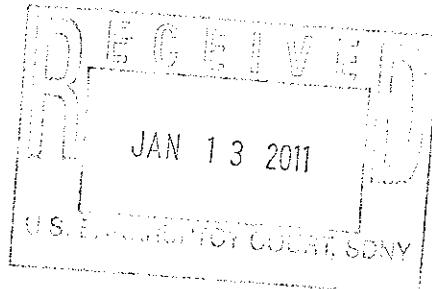


January 6, 2011

Clerk of the United States Bankruptcy Court  
for the Southern District of New York  
One Bowling Green  
New York, New York 10004  
and  
Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
Attn: Claims Department  
45 Rockefeller Plaza  
New York, New York 10111



**Re: Written Opposition of Trustee's Determination of Claim  
Felsen Moscoe Company Profit Sharing TST DTD 5/58/76  
BLMIS Account Number EM057**

Dear Sirs:

The undersigned, a participant in the Felsen Moscoe Mitchell, Inc. Profit Sharing Trust, hereby files a written opposition to the denial of my SIPC filed in the above referenced matter on my behalf by the Trustee of the Plan. A copy of my claim amount was previously filed with the Trustee.

It is my understanding that claims of third party (indirect investors) in Bernard L. Madoff Investment Securities, LLC are currently the subject of a motion pending before the Court. I believe that the outcome of that motion will determine the outcome of my claim. Opposition is made pending resolution of the law with respect to third party claims and their status as customers under SIPA. Arguments made in opposition to the Trustee's motion in briefs filed to date are incorporated herein by this reference.

Very truly yours,

**Mary Gillen-Schluck**